

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

| | | |
|---------------------------|---|-----------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | Case No. 2:16-cv-2628 |
| Petitioner, |) | |
| |) | |
| v. |) | |
| |) | |
| MICHEL BITTON, |) | |
| |) | |
| Respondent. |) | |
| _____ |) | |

ORDER ENFORCING IRS SUMMONSES

NOW, on this 20th day of June, 2016, having considered the United States' petition to enforce IRS summonses, the Respondent's brief in opposition to the petition, and the United States' response to the Respondent's opposition, and a hearing having been conducted, IT IS HEREBY ORDERED that:

- (1) The United States' petition to enforce the IRS summonses is GRANTED.
- (2) The summonses issued to Michel Bitton on December 11, 2015, met the good faith requirements for enforcement as set forth in United States v. Powell, 379 U.S. 48, 57-58 (1964), in that (1) the Internal Revenue Service is conducting its examination of the Respondent and his wife, Evelyne Bitton, for the legitimate purpose of ascertaining their correct federal income tax liabilities for the years of 2012, 2013, and 2014; (2) the summoned information is relevant to that purpose; (3) the summoned information is not already in the United States' possession; and (4) all required administrative steps for the issuance and service of the summonses have been taken.

- (3) The Respondent SHALL COMPLY with the summonses by producing all documents and records demanded in the summonses issued to him as described above, including documents pertaining to (1) foreign bank accounts and (2) lease agreements for rental properties.
- (4) The Respondent SHALL APPEAR before IRS Revenue Agent Sherry Martini or her designee at 10:00 a.m. on July 13, 2016, at the offices of the Internal Revenue Service, 955 S. Springfield Avenue, 2nd Floor, Springfield, NJ 07081, and SHALL PROVIDE testimony in accordance with the summonses, subject to any privileges provided for by law. Counsel for the United States may change the date, time, or location for testimony upon written notice to Respondent's counsel at least five (5) days prior to the new time for testimony.
- (5) The Respondent shall produce the documents identified above in paragraph 3 on or before July 13, 2016. The documents shall be produced during his appearance before IRS Revenue Agent Sherry Martini.
- (6) The parties shall bear their own respective costs, including attorney's fees, in connection with litigation of this proceeding.

DATED: June 20, 2016


UNITED STATES DISTRICT JUDGE